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Thomas Kaminski
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WAYS & MEANS COMMITTEE REPORT

Thursday, November 12, 2009
1:00 P.M.

Manistee County Courthouse & Government Center
Board of Commissioners' Meeting Room

Members Present: Ervin Kowalski, Chairperson; Glenn Lottie; and Jim Krolczyk

Others Present: Thomas Kaminski, County Controller/Administrator; Russell Pomeroy, County Treasurer/Finance Officer; Ken Grabowski, Manistee News Advocate; and Jeri Lyn Prielipp, Finance Assistant

The meeting was called to order at 1:00 P.M.

ITEMS REQUIRING BOARD ACTION

Mr. Kaminski presented the Committee with the FY 2008/09 Year-End Financial Summary (APPENDIX A) and both he and Mr. Pomeroy provided detailed explanation of each item in the summary report. It was reported that the total revenues are \$10,199,410.91, which is approximately \$50 more than what was budgeted. Expenditures totaled \$9,828,324.31, which is approximately \$371,036 less than what was budgeted. This results in a surplus of \$371,086.60, after factoring in the few funds that were in the negative and refunding Departments 50% of their non-personnel related expenses.

Mr. Kaminski reported that earlier today, he and Mr. Pomeroy met with Dave Wilson, the County's Auditor, and those discussions resulted in a total of \$371,000 in recommended fund balance transfers into the District Court Services Fund, the Vehicle Fund, the Jail Expansion Fund, and toward the County's OPEB Liability (Restricted Fund Balance) (APPENDIX A). Mr. Pomeroy also reported that there is currently a balance of approximately \$23,800 in the Employee Training Fund and that there are adequate funds in the Computer Technology Fund.

Mr. Pomeroy then reported that the actual balance in the Budget Stabilization Fund is \$980,182.87, however \$422,066 of that is a restricted fund balance, which is money that is taken from the County's revenue sharing reserve fund and put into the Budget Stabilization Fund. The plan is when state revenue sharing is depleted, the County will start drawing on this reserve to completely wean itself off state revenue sharing. Mr. Pomeroy also reported there is a little over \$100,000 in unrestricted fund balance.

The Committee then took the following action on the County's 2008/09 year end financials:

There was a motion by Mr. Kowalski, seconded by Mr. Lottie to recommend the following transfers from the General Fund to the respective budget line items:

1)	Employee Separations Fund #298 =	\$ 1,122.81
2)	Law Library Fund #269 =	\$ 9,497.32
3)	ZTP Fund #274 =	\$10,055.66
4)	Veterans Trust Fund #294 =	\$ 478.23

A roll call vote was taken:

Yeas: 3 (Kowalski, Lottie, Krolczyk)
Nays: 0
Absent: 0

Motion carried.

There was a motion by Mr. Kowalski, seconded by Mr. Lottie to transfer from the General Fund to the Department Contingency Surplus Fund #216, with the following amounts being transferred from the following budgets in the General Fund to the respective budget line item in the Department's/Court's Contingency Surplus Fund.

1)	#101 County Commissioners =	\$ 3,972.00
2)	#141 F.O.C. =	\$ 4,764.00
3)	#142 Juvenile Division =	\$ 4,194.00
4)	#148 Probate Court =	\$ 2,627.00
5)	#172 County Controller/Admin. =	\$ 2,038.00
6)	#215 County Clerk =	\$ 1,235.00
7)	#257 Equalization =	\$ 529.00
8)	#265 Building & Grounds =	\$ 4,278.00
9)	#267 Prosecuting Attorney =	\$ 2,164.00
10)	#268 Register of Deeds =	\$ 1,520.00
11)	#301 Sheriff =	\$18,956.00
12)	#648 Medical Examiner =	\$ 2,957.00
13)	#682 Veteran Affairs =	\$ 6,429.00
14)	#430 Animal Control =	\$ 2,855.00
15)	#721 Planning Dept. =	\$ 1,244.00

A roll call vote was taken:

Yeas: 3 (Kowalski, Lottie, Krolczyk)
Nays: 0
Absent: 0

Motion carried.

There was a motion by Mr. Krolczyk, seconded by Mr. Kowalski to authorize transfers from Fund Balance of \$25,000 to the District Court Services Fund; \$10,000 to the Vehicle Fund; \$186,000 to the Jail Expansion Fund; and \$150,000 into reserve toward OPEB liability; and any remaining General Fund balance remain as unrestricted fund balance in the General Fund.

A roll call vote was taken:

Yeas: 3 (Kowalski, Lottie, Krolczyk)
Nays: 0
Absent: 0

Motion carried.

There was a motion by Mr. Lottie, seconded by Mr. Kowalski to authorize the County Controller/Administrator to make the necessary year-end budget amendments to the FY 2008/09 budget. Motion carried.

ITEMS NOT REQUIRING BOARD ACTION

None.

The meeting adjourned at 4:10 P.M.

DRAFT

Ervin Kowalski, Chairperson

Glenn Lottie, Commissioner

Jim Krolczyk, Commissioner

WAYS & MEANS COMMITTEE MEETING

2008/09 YEAR-END FINANCIAL SUMMARY

THURSDAY, NOVEMBER 12, 2009

(APPENDIX A)

TOTAL GENERAL FUND EXPENSES =

\$9,747,408.29

RECOMMENDED TRANSFERS FROM THE GENERAL FUND:

A)	Employee Separations Fund #298 =	\$1,122.81
B)	Law Library Fund #269 =	\$9,497.32
C)	ZTP Fund #274 =	\$10,055.66
D)	Veterans Trust Fund #294 =	\$478.23
E)	Dept. Contingency #216 =	\$59,762.00
1)	#101 County Commissioners =	\$ 3,972.00
2)	#141 F.O.C. =	\$ 4,764.00
3)	#142 Juvenile Division =	\$ 4,194.00
4)	#148 Probate Court =	\$ 2,627.00
5)	#172 County Controller/Admin. =	\$ 2,038.00
6)	#215 County Clerk =	\$ 1,235.00
7)	#257 Equalization =	\$ 529.00
8)	#265 Building & Grounds =	\$ 4,278.00
9)	#267 Prosecuting Attorney =	\$ 2,164.00
10)	#268 Register of Deeds =	\$ 1,520.00
11)	#301 Sheriff =	\$18,956.00
12)	#648 Medical Examiner =	\$ 2,957.00
13)	#682 Veteran Affairs =	\$ 6,429.00
14)	#430 Animal Control =	\$ 2,855.00
15)	#721 Planning Dept. =	\$ 1,244.00

Total 2008/09 General Fund Expenditures =
(2007/08 Expenses = \$9,887,261.15)

\$9,828,324.31

Total 2008/09 Budgeted Expenditures = \$10,199,360.00

TOTAL 2008/09 GENERAL FUND REVENUES =
(2007/08 Revenues = \$10,189,041.71)

\$10,199,410.91

Total 2008/09 Budgeted Revenues = \$10,199,360.00

Surplus = \$371,086.60

(2007/08 Surplus was \$301,780.56)

RECOMMENDED FUND BALANCE TRANSFERS:

A)	#235 District Court Services Fund =	\$25,000.00
B)	#603 Vehicle Fund =	\$10,000.00
C)	#361 Jail Expansion Fund =	\$186,000.00
D)	OPEB Liability (Restricted Fund Balance) =	<u>\$150,000.00</u>
	TOTAL =	<u>\$371,000.00</u>

CURRENT FUND BALANCES:

A)	Budget Stabilization Fund =	\$1 million + (some funds from State Revenue Sharing Reserves)
B)	Unrestricted Fund Balance =	
C)	OPEB Restricted Fund Balance =	\$600,000.00